

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

FILED

MAR 01 2000

TIMOTHY R. WALBRIDGE, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

In re:

DAVID PAUL NOBLE
DBA NOBLE PAINTING,

Debtor.

Bankruptcy No. 99-04200-R

Chapter 7

DAVID PAUL NOBLE,

Plaintiff,

v.

Adversary Proc. No. ⁰⁰99-0005-R

UNITED STATES OF AMERICA, ex rel
INTERNAL REVENUE SERVICE,

Defendant.

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on January 6, 2000, in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

DOCKETED 03/02/00
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

FURTHER ORDERED as follows:

The parties hereby stipulate:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on November 2, 1999.
2. On January 6, 2000, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiff's federal income tax liabilities for the 1988 through 1992 tax years are properly subject to discharge, pursuant to 11 U.S.C. Section 523, if and when a discharge is entered in this case.
4. The plaintiff's federal income tax liability for the 1993 tax year is not dischargeable under 11 U.S.C. Section 523(a)(1)(B)(i) because debtor failed to file a return for that year.
5. The plaintiff's federal income tax liability relating to the 1987 tax year was satisfied prior to the date of the bankruptcy petition, therefore, there is no need for a dischargeability determination.
6. The United States has properly filed pre-petition Notice of Federal Tax Liens in connection with the plaintiffs' 1988 through 1992 federal income tax liabilities which attaches to all their existing property, including exempt property, belonging to them on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. § 522(c)(2)(B) and 26 U.S.C. § 6321.

IT IS SO ORDERED this 1 day of March, ²⁰⁰⁰~~1999~~.


UNITED STATES BANKRUPTCY JUDGE